

Order

**Michigan Supreme Court
Lansing, Michigan**

January 26, 2007

Clifford W. Taylor,
Chief Justice

132343-5
132347-9

Michael F. Cavanagh
Elizabeth A. Weaver
Marilyn Kelly
Maura D. Corrigan
Robert P. Young, Jr.
Stephen J. Markman,
Justices

BETTEN AUTO CENTER, INC.,
Plaintiff-Appellee,

v

SC: 132343
COA: 265976
Ct of Claims: 04-000095-MT

DEPARTMENT OF TREASURY,
Defendant-Appellant.

BETTEN MOTOR SALES, INC., d/b/a TOYOTA
OF GRAND RAPIDS,

Plaintiff-Appellee,

v

SC: 132344
COA: 265977
Ct of Claims: 04-000096-MT

DEPARTMENT OF TREASURY,
Defendant-Appellant.

BETTEN-FRIENDLY MOTORS COMPANY,
d/b/a/ FAMILY AUTO CENTER,

Plaintiff-Appellee,

v

SC: 132345
COA: 265978
Ct of Claims: 04-000097-MT

DEPARTMENT OF TREASURY,
Defendant-Appellant.

BETTEN AUTO CENTER, INC.,
Plaintiff-Appellant,

v

SC: 132347
COA: 265976
Ct of Claims: 04-000095-MT

DEPARTMENT OF TREASURY,
Defendant-Appellee.

BETTEN MOTOR SALES, INC., d/b/a TOYOTA
OF GRAND RAPIDS,

Plaintiff-Appellant,

v

SC: 132348
COA: 265977
Ct of Claims: 04-000096-MT

DEPARTMENT OF TREASURY,
Defendant-Appellee.

BETTEN-FRIENDLY MOTORS COMPANY,
d/b/a/ FAMILY AUTO CENTER,
Plaintiff-Appellant,

v

SC: 132349
COA: 265978
Ct of Claims: 04-000097-MT

DEPARTMENT OF TREASURY,
Defendant-Appellee.

On order of the Court, the applications for leave to appeal the August 1, 2006 judgment of the Court of Appeals are considered. We direct the Clerk to schedule oral argument on whether to grant the applications or take other peremptory action. MCR 7.302(G)(1). At oral argument, the parties shall address: (1) how MCL 205.94(1)(c)'s exemption from use tax for property purchased for resale may best be reconciled with the statutory language of MCL 205.93(2), and (2) how MCL 205.94(2) affects this analysis. The parties may file supplemental briefs within 49 days of the date of this order, but they should avoid submitting a mere restatement of the arguments made in their application papers.

The Taxation Section of the State Bar of Michigan and both the Detroit and Michigan Automobile Dealers Associations are invited to file briefs amicus curiae. Other persons or groups interested in the determination of the issues presented in this case may move the Court for permission to file briefs amicus curiae.



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I, Corbin R. Davis, Clerk of the Michigan Supreme Court, certify that the foregoing is a true and complete copy of the order entered at the direction of the Court.

January 26, 2007

Corbin R. Davis

Clerk